

PREVAILED

Roll Call No. \_\_\_\_\_

FAILED

Ayes \_\_\_\_\_

WITHDRAWN

Noes \_\_\_\_\_

RULED OUT OF ORDER

# HOUSE MOTION \_\_\_\_\_

MR. SPEAKER:

I move that Engrossed Senate Bill 327 be amended to read as follows:

- 1 Page 10, line 36, after "verification" insert "**under 50 IAC 21-3-2**".
- 2 Page 11, line 24, after "verification" insert "**under 50 IAC 21-3-2**".
- 3 Page 34, line 33, after "includes" insert "**a combined**".
- 4 Page 34, line 33, delete "systems" and insert "**and county auditor**
- 5 **system**".
- 6 Page 34, line 33, after "with" insert "**a**".
- 7 Page 34, line 34, delete "auditor systems and county".
- 8 Page 34, line 34, delete "systems;" and insert "**system;**".
- 9 Page 35, line 6, delete "and".
- 10 Page 35, between lines 7 and 8, begin a new line double block
- 11 indented and insert:
- 12 "**(D) one (1) county treasurer; and**".
- 13 Page 42, between lines 37 and 38, begin a new paragraph and insert:
- 14 "SECTION 33. [EFFECTIVE UPON PASSAGE] **(a) The**
- 15 **definitions in IC 6-1.1-12.1 apply throughout this SECTION.**
- 16 **(b) With respect to an application filed to claim a deduction**
- 17 **under IC 6-1.1-12.1-5.4 for new manufacturing equipment or new**
- 18 **research and development equipment for an assessment date in**
- 19 **2003, if the department of local government finance has not issued**
- 20 **notification before May 1, 2005, of its determination to approve,**
- 21 **deny, or alter the amount of the deduction claimed, the amount of**
- 22 **the deduction allowed under IC 6-1.1-12.1-5.4 is the amount of the**
- 23 **deduction allowed in calculating the tax statement issued to the**
- 24 **taxpayer under IC 6-1.1-22-8.**
- 25 **(c) Subject to subsection (f), if subsection (b) applies:**

1           (1) the property owner; or  
 2           (2) the county auditor with whom the application was filed;  
 3 may appeal the amount of the deduction allowed in calculating the  
 4 tax statement.

5           (d) With respect to an application filed to claim a deduction  
 6 under IC 6-1.1-12.1-5.4 for:

7           (1) new manufacturing equipment or new research and  
 8 development equipment for an assessment date in 2004; or

9           (2) new manufacturing equipment, new research and  
 10 development equipment, new logistical distribution  
 11 equipment, or new information technology equipment for an  
 12 assessment date in 2005;

13 the amount of the deduction allowed under IC 6-1.1-12.1-5.4 is the  
 14 amount of the deduction allowed in calculating the tax statement  
 15 issued to the taxpayer under IC 6-1.1-22-8.

16           (e) Subject to subsection (f), if subsection (d) applies, the  
 17 property owner may appeal the amount of the deduction allowed  
 18 in calculating the tax statement by filing an appeal under  
 19 IC 6-1.1-15-1, except that the request for a preliminary conference  
 20 must be filed with the county auditor.

21           (f) An appeal initiated under subsection (c) or (e):

22           (1) for an assessment date in 2003 or 2004 must be filed with  
 23 the Indiana board not later than the later of:

24           (A) June 14, 2005; or

25           (B) forty-five (45) days after the issuance of the tax  
 26 statement;

27           (2) for an assessment date in 2005 must be filed with the  
 28 Indiana board not later than forty-five (45) days after the  
 29 issuance of the tax statement; and

30           (3) is conducted and determined in the same manner as  
 31 appeals under IC 6-1.5-5.

32           (g) The county auditor shall:

33           (1) mail a notice to each property owner who has filed a  
 34 deduction application subject to this SECTION advising the  
 35 property owner of the provisions of this SECTION for  
 36 approval and appeal of deductions; and

37           (2) mail the notice under subdivision (1):

38           (A) before May 1, 2005, to a property owner who has filed  
 39 a deduction application for an assessment date in 2003 or  
 40 2004; and

41           (B) on or before the date that the tax statement is issued  
 42 under IC 6-1.1-22-8 to a property owner who has filed a  
 43 deduction application for an assessment date in 2005.".

44 Renumber all SECTIONS consecutively.

(Reference is to ESB 327 as printed March 22, 2005.)

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Representative Espich